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Financial and budgetary matters

Resources and expenditures for the functioning of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

Note by the Secretariat

I. Introduction

1. The present note contains budgetary information on expenditures incurred so far for the first to fifth years of operation of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption and revised estimates for the second, third, fourth and fifth years of operation of the Mechanism, as well as resources received, both from the regular budget and from voluntary contributions. An interim statement of expenditures (regular budget and extrabudgetary) for the first five years of functioning of the Mechanism is contained in the annex to the present report.

II. Regular budget resources and expenditures for the Review Mechanism

2. Tables 1, 2 and 3 present regular budget resources and expenditures for the bienniums 2010-2011, 2012-2013 and 2014-2015, respectively.

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Table 1

Regular budget resources and expenditures for the Review Mechanism in the biennium 2010-2011

Budgetary item	*Budget, 2010-2011 (final)*	*Expenditures, 2010-2011*
	(United States dollars)	
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)), net of staff assessment[a]	1 458 600	1 474 100
Computer maintenance ($1,300 per staff member per year)	23 400	23 400
Communications costs ($1,500 per staff member per year)	27 000	27 000
Subtotal	**1 509 000**	**1 524 500**
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing[b]	465 600	351 300
Translation of documentation (100 pages per year, 6 languages)[c]	472 900	534 900
Subtotal	**938 500**	**886 200**
Total	**2 447 500**	**2 410 700**

[a] For the biennium 2010-2011, posts were budgeted as new posts, taking into account delays in recruitment. The overexpenditure was reported in the context of the second performance report.

[b] Interpretation was provided for a total of 34 meetings. Thus, the final expenditure was less than the estimate.

[c] Translation was provided for a total of 268 pages of documentation for the sessions of the Implementation Review Group. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of the United Nations Office on Drugs and Crime (UNODC) share of existing translation resources. At the same time, owing to delays in the country reviews and in the finalization of the country reports and related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 2

Regular budget resources and expenditures for the Review Mechanism in the biennium 2012-2013

Budgetary item	*Budget, 2012-2013* (United States dollars)	*Expenditures, 2012-2013* (United States dollars)
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment[a]	2 497 800	2 497 000
Computer maintenance	26 400	35 100
Communications costs	30 000	30 000
Subtotal	**2 554 200**	**2 562 100**
Implementation Review Group		
Interpretation (20 meetings per year, 6 languages) and conference servicing[b]	461 400	317 000
Translation of documentation (100 pages per year, 6 languages)[c]	401 600	2 569 400
Subtotal	**863 000**	**2 886 400**
Total	**3 417 200**	**5 448 500**

[a] In this table, posts are costed as continuing posts.

[b] Interpretation was provided for a total of 28 meetings in 2012 and 2013.

[c] Translation was provided for a total of 1,340 pages of documentation for the third, resumed third, fourth and resumed fourth sessions of the Implementation Review Group in 2012 and 2013. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of the UNODC share of existing translation resources. At the same time, owing to delays in the country reviews and in the finalization of the country reports and the related executive summaries, several such reports were presented to the Group as conference room papers, for which no translation was provided.

Table 3
Regular budget resources and expenditures for the Review Mechanism in the biennium 2014-2015

Budgetary item	*Budget, 2014-2015*	*Expenditures as at 28 February 2015*
	(United States dollars)	
Posts and related general operating expenses		
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level)) (continuing posts), net of staff assessment[a]	2 634 400	1 690 300
Computer maintenance	26 300	17 100
Communications costs	30 000	17 500
Subtotal	**2 690 700**	**1 724 900**
Implementation Review Group		
Interpretation (16 meetings per year, 6 languages) and conference servicing[b]	388 800	170 100
Translation of documentation (100 pages per year, 6 languages)[c]	361 400	619 700
Subtotal	**750 200**	**789 800**
Total	**3 440 900**	**2 514 700**

[a] In this table, posts are costed as continuing posts.

[b] Interpretation was provided for a total of 13 meetings in 2014 (7 meetings for the fifth session in June 2014 and 6 meetings for the resumed fifth session in October 2014).

[c] Translation was provided for a total of 343 pages of documentation for the fifth session in June 2014 and the resumed fifth session in October 2014 of the Implementation Review Group. By making full and efficient use of the approved regular budget, it became possible to accommodate the increased requirements of the Group in the reporting period through reallocation of the UNODC share of existing translation resources.

III. Extrabudgetary resources and expenditures for the Review Mechanism

3. Table 4 presents the final extrabudgetary expenditures for the first year of the Review Mechanism. Tables 5, 6, 7 and 8 present revised estimates and interim extrabudgetary expenditures for the second, third, fourth and fifth years, respectively, of the Mechanism. The revised estimates presented in this document update the estimates presented at the resumed fifth session of the Implementation Review Group in October 2014 in the note by the Secretariat on resources and expenditures for the functioning of the Mechanism (CAC/COSP/IRG/2014/CRP.12).

4. Table 9 summarizes the extrabudgetary requirements and resources for those five years, and table 10 presents the sources of extrabudgetary contributions for those five years.

Table 4
Final extrabudgetary expenditures for the first year of the Review Mechanism[a]

Budgetary item	*Final expenditures for the first year (United States dollars)*
Travel of participants for country visits and joint meetings	607 500[b]
Translation of working documentation	303 000
Participation of least developed countries in the sessions of the Implementation Review Group	185 900
Training of governmental experts	275 200[c]
Consultants	99 900[c]
Total	**1 471 500**

[a] The first year of the Mechanism started in June 2010. Expenditures reported under the first year relate to activities undertaken with regard to the first group of 27 countries under review.

[b] With regard to the 27 States parties under review, 24 requested country visits, and 2 joint meetings were held at the United Nations Office at Vienna. One country had neither a country visit nor a joint meeting.

[c] These expenditures were presented in greater detail in document CAC/COSP/2011/4.

Table 5
Revised estimates and interim extrabudgetary expenditures for the second year of the Review Mechanism[a]

Budgetary item	*Interim expenditures for the second year as at 28 February 2015 (United States dollars)*	*Revised estimates for the second year (United States dollars)*
Travel of participants for country visits and joint meetings	648 900[b]	958 300
Translation of working documentation	377 700	459 100
Participation of least developed countries in the sessions of the Implementation Review Group	287 000[c]	287 000
Training of governmental experts	454 600[c]	454 600
Additional posts (1 P-3, 1 General Service (Other level))	36 800[c]	36 800
Computer maintenance and communications costs	1 800	1 800
Total	**1 842 800**	**2 197 600**

[a] The second year of the Mechanism started in June 2011. Expenditures reported under the second year relate to activities undertaken with regard to the second group of 41 countries under review.

[b] With regard to the 41 States parties under review, 33 country visits and 3 joint meetings in Vienna had been held at the time of reporting.

[c] These expenditures were presented in greater detail in document CAC/COSP/IRG/2013/5.

Table 6

Revised estimates and interim extrabudgetary expenditures for the third year of the Review Mechanism[a]

Budgetary item	*Interim expenditures for the third year as at 28 February 2015*	*Revised estimates for the third year*
	(United States dollars)	
Travel of participants for country visits and joint meetings	410 300[b]	820 000
Translation of working documentation	302 800	392 600
Participation of least developed countries in the sessions of the Implementation Review Group	251 700[c]	251 700
Training of governmental experts	490 200[c]	490 200
Additional posts (1 P-3, 1 General Service (Other level))	174 900[c]	174 900
Computer maintenance and communications costs	7 100	7 100
Total	**1 637 000**	**2 136 500**

[a] The third year of the Mechanism started in June 2012. Expenditures reported under the third year relate to activities undertaken with regard to the third group of 35 countries under review.

[b] With regard to the 35 States parties under review, 26 country visits and 2 joint meetings in Vienna had been held at the time of reporting.

[c] These expenditures were presented in greater detail in document CAC/COSP/IRG/2013/5.

Table 7

Revised estimates and interim extrabudgetary expenditures for the fourth year of the Review Mechanism[a]

Budgetary item	*Interim expenditures for the fourth year as at 28 February 2015*	*Revised estimates for the fourth year*
	(United States dollars)	
Travel of participants for country visits and joint meetings	493 600[b]	1 640 900
Translation of working documentation	374 700	785 600
Participation of least developed countries in the sessions of the Implementation Review Group	290 500	290 500
Training of governmental experts	340 200[c]	612 200
Additional posts (1 P-3, 1 General Service (Other level))	267 500[d]	267 500
Computer maintenance and communications costs	7 600	7 600
Total	**1 774 100**	**3 604 300**

[a] The fourth year of the Mechanism started in June 2013. Expenditures reported under the fourth year relate to activities undertaken with regard to the fourth group of 70 countries under review. The fourth group of countries include all those countries which were part of the fourth group in June 2013 and those countries which have ratified or acceded to the United Nations Convention against Corruption since June 2013.

[b] With regard to the 70 States parties under review, 28 country visits and 1 joint meeting in Vienna had taken place, and preparations were well advanced for several others at the time of writing.

[c] Since June 2013, regional training workshops were held in Bangkok, Cairo, Moscow (2 workshops), Panama City and Vienna (2 sessions). National training sessions and/or ad hoc assistance were provided for a total of over 30 countries.

[d] Expenditure reported covers the salary costs for the General Service (Other level) post and for the new Crime Prevention and Criminal Justice Officer (P-3) for the period June 2013-May 2014.

Table 8
Revised resource requirements for the fifth year of the Review Mechanism[a]

Budgetary item	*Interim expenditures for the fifth year as at 28 February 2015*	*Revised estimates for the fifth year*
	(United States dollars)	
Participation of least developed countries in the sessions of the Implementation Review Group	240 600	480 600[b]
Additional posts (1 P-3, 1 General Service (Other level))	210 000	426 800[c]
Computer maintenance and communications costs	8 400	8 400
Total	**459 000**	**915 800**

[a] The fifth year covers the period from June 2014 to December 2015. Expenditures relating to staff and sessions of the Group which were incurred since the beginning of the fifth year are reported under the fifth year. Expenditures which relate to training provided in relation to country reviews after 31 May 2014 are reported under the fourth year of the Review Mechanism. Other expenditures, which relate to the second, third or fourth group of countries under review reported respectively under the second, third and fourth year of the Review Mechanism. Expenditures that related to countries which ratified or will ratify the Convention against Corruption after June 2014 are reported under the fourth year of the Review Mechanism.

[b] Twenty-nine delegates from least developed countries participated in the fifth session (2-6 June 2014), and 31 delegates from least developed countries participated in the resumed fifth session (13-15 October 2014) of the Group. The increased estimate includes the estimated costs for the participation of delegates from least developed countries in the sixth session (1-5 June 2015) and the resumed sixth session (November 2015) of the Group.

[c] The revised estimates correspond to the salary costs for the General Service (Other level) post and for the new Crime Prevention and Criminal Justice Officer (P-3) for the period June 2014-December 2015.

Table 9
Summary of extrabudgetary requirements and resources for the functioning of the Review Mechanism for the first, second, third, fourth and fifth years, as at 28 February 2015

	First year	*Second year*	*Third year*	*Fourth year*	*Fifth year*
	(United States dollars)				
Fund balance at start of year	0	528 100	1 041 500	999 600	-520 500
Extrabudgetary contributions received	1 999 600	2 711 000	2 094 500	2 084 300	1 433 700
Interim expenditure as at 28 February 2015	1 471 500	1 842 800	1 637 000	1 774 100	459 000
Projected requirements	0	354 800	499 500	1 830 200	456 800
Projected fund balance at end of year	528 100	1 041 500	999 500	-520 500	-2 600

5. A total of $10,323,100 in voluntary contributions has been received from Australia, Austria, Brazil, Canada, France, Germany, Italy, Mexico, Morocco, the Netherlands, Norway, Oman, Panama, Qatar, the Russian Federation, Saudi Arabia, Sweden, Switzerland, the United Kingdom of Great Britain and Northern Ireland, the United States of America and the United Nations Development Programme (UNDP) for 2010, 2011, 2012, 2013, 2014 and 2015. In-kind contributions have also been provided by Argentina, Armenia, Bahamas, Bahrain, Benin, Brazil, Botswana, China, Colombia, Fiji, Greece, Italy, Israel, Kazakhstan, Kenya, Kiribati, Liechtenstein, Madagascar, Nepal, Oman, Papua New Guinea, Portugal, the Russian Federation, Solomon Islands, Turkey, the United Arab Emirates and Vanuatu.

Table 10
Summary of extrabudgetary contributions received for the first, second, third and fourth years of the Review Mechanism, as at 28 February 2015

	Extrabudgetary contributors
2010	Canada, France, Germany, Mexico, Netherlands, Norway, Sweden, United Kingdom, United States, United Nations Development Programme
2011	Australia, Austria, Brazil, Canada, France, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2012	Australia, France, Mexico, Norway, Sweden, United States
2013	Australia, France, Italy, Mexico, Morocco, Norway, Qatar, Russian Federation, Sweden, Switzerland, United States
2014	Australia, France, Norway, Oman, Panama, Russian Federation, Sweden, Saudi Arabia, United Kingdom, United States
2015	Australia

6. The voluntary contributions received so far cover the costs of the first year and the requirements of the Mechanism for the second, third, fourth and fifth years until the end of 2015 based on the revised estimates for the second, third, fourth and fifth years of the Review Mechanism as set out at the fifth resumed session of the Group in October 2014 (CAC/COSP/IRG/2014/CRP.12) and based on the revised

resource requirements for the fifth year of the Review Mechanism as presented in Table 8 of the present document.

7. It is anticipated that the shortfall at the end of the fifth year will be $2,600. In addition, as not all country reviews will be completed by the end of the fifth year, it is estimated that extrabudgetary resources in the amount of $1.5 million would be required to cover the extension of the two extrabudgetary posts (1 P-3 and 1 General Service (Other level)) for 18 months and the costs of the completion of all first cycle country reviews.

Annex

Interim statement of expenditures (regular budget and extrabudgetary) for the first five years of functioning of the Mechanism[a]

Budgetary item	*Expenditures for the first year*	*Expenditures for the second year*	*Expenditures for the third year*	*Expenditures for the fourth year*	*Expenditures for the fifth year*
	(United States dollars)				
Regular budget[b]					
Posts and related general operating expenses					
Posts (1 D-1, 1 P-5, 2 P-4, 1 P-3, 3 P-2 and 1 General Service (Other level))	437 600	1 036 500	1 141 700	1 355 300	1 690 300
Computer maintenance	11 700	11 700	17 900	17 200	17 100
Communications	13 500	13 500	15 000	15 000	17 500
Subtotal	**462 800**	**1 061 700**	**1 174 600**	**1 387 500**	**1 724 900**
Implementation Review Group					
Interpretation	165 900	185 400	188 500	128 500	170 100
Translation of documentation	305 900	229 000	570 000	1 999 400	619 700
Subtotal	**471 800**	**414 400**	**758 500**	**2 127 900**	**789 800**
Total, regular budget	**934 600**	**1 476 100**	**1 933 100**	**3 515 400**	**2 514 700**
Extrabudgetary[c]					
Travel of participants for country visits and joint meetings	607 500	684 900	410 300	493 600	0
Translation of working documentation	303 000	377 700	302 800	374 700	0
Participation of least developed countries in the sessions of the Implementation Review Group	185 900	287 000	251 700	290 500	240 600
Training of governmental experts	275 200	454 600	490 200	340 200	0
Consultants	99 900	0	0	0	0
1 P-3 post[d] and 1 General Service (Other level) post[e]	0	36 800	174 900	267 500	210 000
Computer maintenance and communications costs	0	1 800	7 100	7 600	8 400
Total, extrabudgetary	**1 471 500**	**1 842 800**	**1 637 000**	**1 774 100**	**459 000**
Grand total	**2 406 100**	**3 318 900**	**3 570 100**	**5 289 500**	**2 973 700**

[a] The first year of the Mechanism corresponds to the activities undertaken in the period starting in June 2010 and during which the first 27 countries were under review. The second year corresponds to the activities undertaken in the period starting in June 2011 and during which the next 41 countries were under review. The third year corresponds to activities undertaken in the period starting in June 2012 and during which 35 countries were under review. The fourth year

corresponds to activities undertaken in the period starting in June 2013 and during which the next 70 countries are under review. The fifth year corresponds to activities undertaken in the period from June 2014 to December 2015. Countries which will ratify the Convention against Corruption in the course of 2015 will, however, be included under the fourth year, for reporting purposes.

[b] Regular budget expenditures are reported by calendar year with the exception of the fifth year. Expenditures incurred in 2010, 2011, 2012, and 2013 are reflected under the first year, the second year, the third year, and the fourth year, respectively. Expenditures incurred during 2014-2015 are included in the fifth year.

[c] Extrabudgetary expenditures are reported based on the years of the Review Mechanism, i.e. activities conducted in relation to the countries undergoing review in a given year of the Mechanism.

[d] Crime Prevention and Criminal Justice Officer to analyse and follow up on the technical assistance needs identified through the Review Mechanism.

[e] To support the above-mentioned P-3, as well as the Review Mechanism in general.